

Pocan	Scalise	Trott
Poliquin	Schakowsky	Tsongas
Polis	Schiff	Turner
Pompeo	Schrader	Upton
Posey	Schweikert	Valadao
Price (NC)	Scott (VA)	Van Hollen
Price, Tom	Scott, Austin	Vargas
Quigley	Scott, David	Veasey
Rangel	Sensenbrenner	Vela
Ratcliffe	Serrano	Velazquez
Reed	Sessions	Visclosky
Reichert	Sewell (AL)	Wagner
Renacci	Sherman	Walberg
Ribble	Shimkus	Walden
Rice (NY)	Shuster	Walker
Rice (SC)	Simpson	Walorski
Richmond	Sinema	Walz
Rigell	Sires	Wasserman
Roby	Slaughter	Schultz
Roe (TN)	Smith (MO)	Watson Coleman
Rogers (AL)	Smith (NE)	Webster (FL)
Rogers (KY)	Smith (NJ)	Welch
Rooney (FL)	Smith (TX)	Wenstrup
Ros-Lehtinen	Smith (WA)	Westerman
Roskam	Speier	Williams
Ross	Stefanik	Wilson (FL)
Rothfus	Stewart	Wilson (SC)
Rouzer	Stivers	Wittman
Roybal-Allard	Swalwell (CA)	Womack
Royce	Takano	Woodall
Ruiz	Thompson (CA)	Yarmuth
Ruppersberger	Thompson (MS)	Yoder
Russell	Thompson (PA)	Young (IA)
Ryan (OH)	Tipton	Young (IN)
Sánchez, Linda	Titus	Zeldin
T.	Tonko	
Sarbanes	Torres	

NAYS—34

Amash	Grothman	Rokita
Brat	Harris	Salmon
Brooks (AL)	Hice, Jody B.	Sanford
Burgess	Huelskamp	Stutzman
Chaffetz	Jones	Thornberry
Clawson (FL)	Loudermilk	Weber (TX)
Collins (GA)	Lummis	Westmoreland
Duncan (SC)	Massie	Yoho
Farenthold	McClintock	Young (AK)
Gibbs	Mulvaney	Zinke
Gosar	Perry	
Griffith	Rohrabacher	

NOT VOTING—8

Larson (CT)	Rush	Walters, Mimi
Moore	Sanchez, Loretta	Waters, Maxine
Poe (TX)	Tiberi	

□ 1851

So (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

The result of the vote was announced as above recorded.

The title of the bill was amended so as to read: "A bill to amend title 40, United States Code, to require restrooms in public buildings to be equipped with baby changing facilities."

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. TIBERI. Mr. Speaker, on rollcall Nos. 535 (on passage of H.R. 3438), 536 (on passage of H.R. 5461), 537 (motion to suspend the rules and pass, as amended H.R. 5859), 538 (motion to suspend the rules and pass, as amended H.R. 6007), 539 (motion to suspend the rules and pass, as amended H.R. 5977), 540 (motion to suspend the rules and pass, as amended H.R. 6014), and 541 (motion to suspend the rules and pass, as amended H.R. 5147) I did not cast my votes due to illness. Had I been present. I would have voted "yea" on all of the votes.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. RATCLIFFE). Pursuant to clause 8 of

rule XX, the Chair will postpone further proceedings today on additional motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote incurs objection under clause 6 of rule XX.

Any record votes on postponed questions will be taken later.

MOBILE WORKFORCE STATE INCOME TAX SIMPLIFICATION ACT OF 2015

Mr. GOODLATTE. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 2315) to limit the authority of States to tax certain income of employees for employment duties performed in other States.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 2315

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Mobile Workforce State Income Tax Simplification Act of 2015".

SEC. 2. LIMITATIONS ON STATE WITHHOLDING AND TAXATION OF EMPLOYEE INCOME.

(a) IN GENERAL.—No part of the wages or other remuneration earned by an employee who performs employment duties in more than one State shall be subject to income tax in any State other than—

(1) the State of the employee's residence; and

(2) the State within which the employee is present and performing employment duties for more than 30 days during the calendar year in which the wages or other remuneration is earned.

(b) WAGES OR OTHER REMUNERATION.—Wages or other remuneration earned in any calendar year shall not be subject to State income tax withholding and reporting requirements unless the employee is subject to income tax in such State under subsection (a). Income tax withholding and reporting requirements under subsection (a)(2) shall apply to wages or other remuneration earned as of the commencement date of employment duties in the State during the calendar year.

(c) OPERATING RULES.—For purposes of determining penalties related to an employer's State income tax withholding and reporting requirements—

(1) an employer may rely on an employee's annual determination of the time expected to be spent by such employee in the States in which the employee will perform duties absent—

(A) the employer's actual knowledge of fraud by the employee in making the determination; or

(B) collusion between the employer and the employee to evade tax;

(2) except as provided in paragraph (3), if records are maintained by an employer in the regular course of business that record the location of an employee, such records shall not preclude an employer's ability to rely on an employee's determination under paragraph (1); and

(3) notwithstanding paragraph (2), if an employer, at its sole discretion, maintains a time and attendance system that tracks where the employee performs duties on a daily basis, data from the time and attendance system shall be used instead of the employee's determination under paragraph (1).

(d) DEFINITIONS AND SPECIAL RULES.—For purposes of this Act:

(1) DAY.—

(A) Except as provided in subparagraph (B), an employee is considered present and performing employment duties within a State for a day if the employee performs more of the employee's employment duties within such State than in any other State during a day.

(B) If an employee performs employment duties in a resident State and in only one nonresident State during one day, such employee shall be considered to have performed more of the employee's employment duties in the nonresident State than in the resident State for such day.

(C) For purposes of this paragraph, the portion of the day during which the employee is in transit shall not be considered in determining the location of an employee's performance of employment duties.

(2) EMPLOYEE.—The term "employee" has the same meaning given to it by the State in which the employment duties are performed, except that the term "employee" shall not include a professional athlete, professional entertainer, or certain public figures.

(3) PROFESSIONAL ATHLETE.—The term "professional athlete" means a person who performs services in a professional athletic event, provided that the wages or other remuneration are paid to such person for performing services in his or her capacity as a professional athlete.

(4) PROFESSIONAL ENTERTAINER.—The term "professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis, provided that the wages or other remuneration are paid to such person for performing services in his or her capacity as a professional entertainer.

(5) CERTAIN PUBLIC FIGURES.—The term "certain public figures" means persons of prominence who perform services for wages or other remuneration on a per-event basis, provided that the wages or other remuneration are paid to such person for services provided at a discrete event, in the nature of a speech, public appearance, or similar event.

(6) EMPLOYER.—The term "employer" has the meaning given such term in section 3401(d) of the Internal Revenue Code of 1986 (26 U.S.C. 3401(d)), unless such term is defined by the State in which the employee's employment duties are performed, in which case the State's definition shall prevail.

(7) STATE.—The term "State" means any of the several States.

(8) TIME AND ATTENDANCE SYSTEM.—The term "time and attendance system" means a system in which—

(A) the employee is required on a contemporaneous basis to record his work location for every day worked outside of the State in which the employee's employment duties are primarily performed; and

(B) the system is designed to allow the employer to allocate the employee's wages for income tax purposes among all States in which the employee performs employment duties for such employer.

(9) WAGES OR OTHER REMUNERATION.—The term "wages or other remuneration" may be limited by the State in which the employment duties are performed.

SEC. 3. EFFECTIVE DATE; APPLICABILITY.

(a) EFFECTIVE DATE.—This Act shall take effect on January 1 of the 2d year that begins after the date of the enactment of this Act.

(b) APPLICABILITY.—This Act shall not apply to any tax obligation that accrues before the effective date of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from